

Following is a list of the Department of Revenue's recent excise tax rules that were adopted and repealed. For specific information on the rule changes, to obtain a copy of a newly adopted rule, or for more information regarding how these rules may affect you, contact us online at <http://dor.wa.gov> and click on **Laws and Rules**, then one of the bullets under "Rule Making." You may also call our Telephone Information Center at **1-800-647-7706**.

# Rule Making

## June 2007

### Excise tax rule (WAC) adopted or amended:

- 458-20-101** Tax registration and tax reporting. Effective February 8, 2007.
- 458-20-131** Gambling activities. Effective January 29, 2007.
- 458-20-167** Educational institutions, school districts, student organizations, and private schools. Effective May 28, 2007.
- 458-20-185** Tax on tobacco products. Effective March 10, 2007.
- 458-20-186** Tax on cigarettes. Effective March 10, 2007.
- 458-20-228** Returns, payments, penalties, extensions, interest, stay of collection. Effective April 6, 2007.
- 458-20-22802** Electronic funds transfer. Effective December 10, 2006.
- 458-20-244** Food and food ingredients. Effective June 14, 2007.
- 458-20-254** Recordkeeping. Effective March 9, 2007.
- 458-20-255** Carbonated beverage syrup tax. Effective December 10, 2006.
- 458-20-268** Annual surveys for certain tax adjustments. Effective January 29, 2007.

### Property tax rule (WAC) adopted or amended:

- 458-12-005** Definition – Property – Personal. Effective December 31, 2006.
- 458-16-115** Personal property exemptions for household goods, furnishings, and personal effects, and for the head of a family. Emergency rule effective February 26, 2007.
- 458-18-060** Deferral of special assessments and/or property taxes – Limitations of deferral – Interest. Emergency rule effective April 3, 2007.
- 458-30-262** Agricultural land valuation – Interest rate – Property tax component. Effective January 1, 2007.
- 458-30-590** Rate of inflation – Publication – Interest rate – Calculation. Effective January 1, 2007.
- 458-50-150** Intangible personal property exemption – Introduction. Effective December 31, 2006.
- 458-50-160** Exempt intangible property distinguished from other intangibles. Effective December 31, 2006.
- 458-50-170** Valuation principles. Effective December 31, 2006.
- 458-50-180** Appraisal practices relating to valuing intangible personal property. Effective December 31, 2006.
- 458-50-190** Valuation of particular assets. Effective December 31, 2006.

### Forest tax rule (WAC) adopted or amended:

- 540-540-540** Forest land values – 2007. Effective January 1, 2007.
- 660-660-660** Timber excise tax – Stumpage value tables – Stumpage value adjustments. Effective January 1, 2007.

**Taxpayer Services Division**  
**Washington State Department of Revenue**  
PO Box 47478  
Olympia, WA 98504-7478

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